



Sen. Frank C. Watson

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09400SB2123sam002

LRB094 12610 BDD 58170 a

1 AMENDMENT TO SENATE BILL 2123

2 AMENDMENT NO. _____. Amend Senate Bill 2123, AS AMENDED,
3 by replacing everything after the enacting clause with the
4 following:

5 "Section 5. The Property Tax Code is amended by changing
6 Section 15-165 and by adding Section 15-166 as follows:

7 (35 ILCS 200/15-165)

8 Sec. 15-165. Disabled veterans. This Section applies
9 through the 2005 tax year.

10 Property up to an assessed value of \$70,000, owned and used
11 exclusively by a disabled veteran, or the spouse or unmarried
12 surviving spouse of the veteran, as a home, is exempt. As used
13 in this Section, a disabled veteran means a person who has
14 served in the Armed Forces of the United States and whose
15 disability is of such a nature that the Federal Government has
16 authorized payment for purchase or construction of Specially
17 Adapted Housing as set forth in the United States Code, Title
18 38, Chapter 21, Section 2101.

19 The exemption applies to housing where Federal funds have
20 been used to purchase or construct special adaptations to suit
21 the veteran's disability.

22 The exemption also applies to housing that is specially
23 adapted to suit the veteran's disability, and purchased
24 entirely or in part by the proceeds of a sale, casualty loss

1 reimbursement, or other transfer of a home for which the
2 Federal Government had previously authorized payment for
3 purchase or construction as Specially Adapted Housing.

4 However, the entire proceeds of the sale, casualty loss
5 reimbursement, or other transfer of that housing shall be
6 applied to the acquisition of subsequent specially adapted
7 housing to the extent that the proceeds equal the purchase
8 price of the subsequently acquired housing.

9 For purposes of this Section, "unmarried surviving spouse"
10 means the surviving spouse of the veteran at any time after the
11 death of the veteran during which such surviving spouse is not
12 married.

13 This exemption must be reestablished on an annual basis by
14 certification from the Illinois Department of Veterans'
15 Affairs to the Department, which shall forward a copy of the
16 certification to local assessing officials.

17 (Source: P.A. 94-310, eff. 7-25-05.)

18 (35 ILCS 200/15-166 new)

19 Sec. 15-166. Disabled veterans; surviving spouses.

20 (a) This Section applies to tax years 2006 and thereafter.

21 (b) Property that is owned and used exclusively by a
22 disabled veteran, or the spouse or unmarried surviving spouse
23 of the veteran, as a home, is entitled to an exemption in an
24 amount set forth under subsection (c). As used in this Section,
25 a disabled veteran means a veteran who was honorably discharged
26 with a service-connected disability and for whom
27 documentation, in any form, from any branch of the United
28 States Armed Forces has been issued certifying that the veteran
29 suffers from a disability. "Veteran" means an Illinois resident
30 who has served as a member of the United States Armed Forces on
31 active duty or State active duty, a member of the Illinois
32 National Guard, or a member of the United States Reserve
33 Forces.

1 (c) The amount of the exemption under this Section is an
2 amount equal to the assessed value of the property multiplied
3 by the percentage of disability of the veteran as certified by
4 the United States Government or United States Department of
5 Veterans Affairs or its predecessor.

6 (d) The production by a veteran or the spouse or surviving
7 spouse of a letter of disability from the United States
8 Government or United States Department of Veterans Affairs or
9 its predecessor before the chief county assessment officer of
10 the county in which property of the veteran lies is prima facie
11 evidence of the fact that the veteran or the surviving spouse
12 is entitled to the exemption.

13 If the disabled veteran predeceases his or her spouse and
14 if, upon the death of the veteran, the spouse holds the legal
15 or beneficial title to the homestead and permanently resides
16 thereon, then the exemption from taxation carries over to the
17 benefit of the veteran's spouse until such time as he or she
18 remarries or sells or otherwise disposes of the property. If
19 the spouse sells the property, then an exemption not to exceed
20 the amount granted from the most recent ad valorem tax roll may
21 be transferred to his or her new residence, as long as it is
22 used as his or her primary residence and he or she does not
23 remarry.

24 (e) Every person who, on January 1, has the legal title to
25 real or personal property that is entitled to an exemption
26 under this Section must, on or before March 1 of each year,
27 file an application for the exemption with the chief county
28 assessment officer, listing and describing the property for
29 which exemption is claimed and certifying its ownership and
30 use. The Department of Revenue shall prescribe the forms upon
31 which the application is made. The failure to make an
32 application as required under this subsection constitutes a
33 waiver of the exemption privilege for that year.

34 Once an original application for tax exemption has been

1 granted, in each succeeding year on or before February 1, the
2 chief county assessment officer must mail a renewal application
3 to the applicant, and the officer shall accept from each
4 applicant a renewal application on a form to be prescribed by
5 the Department of Revenue. This renewal application shall be
6 accepted as evidence of exemption by the chief county
7 assessment officer unless he or she denies the application.

8 Section 99. Effective date. This Act takes effect upon
9 becoming law.".